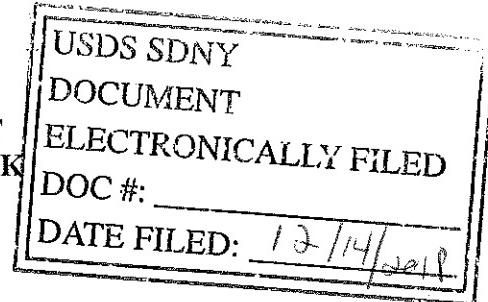


**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK (SKAT) TAX
REFUND SCHEME LITIGATION

This document relates to all actions.



MASTER DOCKET

18-md-2865 (LAK)

STIPULATION AND [PROPOSED] ORDER

WHEREAS, Plaintiff SKAT, which is the Customs and Tax Administration of the Kingdom of Denmark ("SKAT"), has sued the Defendants and their representatives in the above-captioned multidistrict litigation;

WHEREAS, Plaintiff SKAT filed a Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence (the "Motion") on November 30, 2018 (Dkt. Nos. 39-41);

WHEREAS, under the Local Civil Rules for the Southern District of New York, Defendants' opposing affidavits and answering papers must be served within seven days of service of the moving papers, and Plaintiff's reply affidavits and memoranda of law must be served within two days after service of the answering papers;

WHEREAS, on December 5, 2018, the parties filed a Stipulation and Proposed Order agreeing to extend Defendants' time to respond to the Motion to December 14, 2018 and SKAT's time to reply in support of the Motion to December 21, 2018 (Dkt. No. 43), and on December 7, 2018, the Court entered that stipulation and proposed order (Dkt. No. 47);

WHEREAS, the parties are continuing to confer in good faith regarding the scope of SKAT's proposed Letter of Request for International Judicial Assistance ("Letter of Request")

(Dkt. No. 41-1) (filed under seal) and are discussing potential revisions to the Letter of Request;

and

WHEREAS, the parties believe that an additional extension would provide them with the necessary time to complete their negotiations in an attempt to resolve any objections to the Letter of Request.

NOW, IT IS HEREBY STIPULATED AND AGREED, by and between the parties that Defendants' deadline to respond to the Motion is extended to December 21, 2018, and SKAT's reply shall be filed by January 4, 2019.

Dated: New York, New York
December 13, 2018

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Attorneys for Defendants

SO ORDERED:

U.S. District Judge Lewis A. Kaplan

SO ORDERED:

William H. Pauley
WILLIAM H. PAULEY III U.S.D.J.
Part I judge

Date: December 14, 2018